42. All payments of money, transfers of property or other dealings made or had to or with any person acting under a power of attorney, or other agency duly executed or created by any person within this State, which would be binding upon the party giving such power of attorney or agency if the same was in full force and unrevoked at the time of such payment, transfer, or other dealings, shall be equally binding and obligatory upon the representatives or other assignees of such party, although at the time aforesaid said party may be dead, or may have assigned his interest in such money, property or dealings; provided, that the person paying, transferring or having such dealings with the person acting under such power of attorney or agency had not at the time notice of the death of the party giving such power or creating such agency, or of the fact of the assignment aforesaid.

Provided, however, that the provisions of this section shall extend and apply to powers of attorney or other instruments of agency executed or created after December 7th, 1941, [and until six months after the termination of the present war] by any member of the armed forces of the United States, or of the Merchant Marine and by any other persons whose official duties require their presence with the armed forces of the United States, including members of the Red Cross, whether such power or agency shall have been executed or created within or without this State.

SEC. 2. And be it further enacted, That all powers of attorney or other instruments of agency executed or created following the definitive termination of World War 2 and up to the time this Act becomes effective which have been executed or created under the provisions of Section 42 of Article 10 of the Annotated Code of Maryland (1951 Edition), be and the same are hereby ratified and confirmed insofar as concerns the date of the definitive termination of World War 2.

SEC. 3. And be it further enacted, That this Act shall take effect June 1, 1957.

Approved January 28, 1957.

## CHAPTER 12

## (Senate Bill 54)

AN ACT to repeal Section 308 (b) of Article 81 of the Annotated Code of Maryland (1956 Supplement), title "Revenue and Taxes", sub-title "Income Tax", and to enact a new Section 308 (b) in lieu thereof, to stand in the place of the section so repealed, reenacting, without change, the provisions of said section in order to cure a possible defect in the title of Chapter 57 of the Acts of 1956, which last amended said Section 308 (b).

EXPLANATION: Italics indicate new matter added to existing law.

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

Strike out indicates matter stricken out of bill.